

STATE OF NEW YORK

2271

2019-2020 Regular Sessions

IN SENATE

January 23, 2019

Introduced by Sens. HOYLMAN, ADDABBO, BAILEY, BENJAMIN, BRESLIN, BROOKS, CARLUCCI, COMRIE, GIANARIS, KAMINSKY, KENNEDY, KRUEGER, MONTGOMERY, PARKER, PERSAUD, RIVERA, SANDERS, SERRANO, STAVISKY, STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to requiring the disclosure of tax returns by statewide elected public officials including the president of the United States

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 697 of the tax law is amended by adding a new
2 subsection (p) to read as follows:

3 (p) Disclosure of certain elected officials' tax information.--(1)
4 Notwithstanding the provisions of subsection (e) of this section, the
5 commissioner shall post on the department's website:

6 (A) A statement disclosing whether the president of the United States,
7 the vice president of the United States, a United States senator repres-
8 enting New York state or a statewide elected official, as that term is
9 defined in section seventy-three of the public officers law, has filed
10 New York state income tax returns pursuant to this article in any of the
11 immediately preceding five taxable years. With respect to each such
12 return, the commissioner shall include in such statement the following
13 information as reported on the return: (i) New York adjusted gross
14 income, (ii) any standard deduction or itemized deductions claimed on
15 the return, (iii) taxable income, (iv) total New York state taxes due,
16 (v) total New York city and Yonkers taxes, surcharges and metropolitan
17 commuter transportation mobility taxes due, (vi) sales or use taxes,
18 (vii) any payments and refundable credits, (viii) total New York state,
19 New York city and Yonkers taxes withheld, (ix) total estimated tax
20 payments, (x) whether the taxpayer claimed a refund with such return,
21 and if so the amount of such refund, (xi) whether the taxpayer reported

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 any amount owed, and if so the amount owed, (xii) any estimated tax
2 penalty, and (xiii) any other penalties and interest.

3 (B) Copies of all New York state income tax returns filed to the
4 department pursuant to this article by the president of the United
5 States, the vice president of the United States, a United States senator
6 representing New York state or a statewide elected official with respect
7 to each of the immediately preceding five taxable years, provided howev-
8 er that the following information shall be redacted prior to such copies
9 being posted on the department's website: (i) the taxpayer's social
10 security number, (ii) the social security number of the taxpayer's
11 spouse and any individuals claimed as dependents on the return, (iii)
12 any account number reported on the return, (iv) any taxpayer addresses
13 on the return, and (v) any additional information if the commissioner
14 determines that the disclosure of such information will violate federal
15 law.

16 (C) The commissioner shall make the first such postings required by
17 this paragraph no later than thirty days after the effective date of
18 this subsection, and subsequent postings no later than thirty days after
19 the president of the United States, the vice president of the United
20 States, a United States senator representing New York state or a state-
21 wide elected official takes his or her oath of office.

22 (D) Statements and state income tax returns posted on the department's
23 website pursuant to this paragraph shall remain posted until such
24 elected official leaves office.

25 (2) Notwithstanding the provisions of subsection (e) of this section,
26 the commissioner shall, on an annual basis as hereinafter provided, post
27 on the department's website:

28 (A) A statement disclosing whether the president of the United States,
29 the vice president of the United States, a United States senator repres-
30 enting New York state or a statewide elected official, as that term is
31 defined in section seventy-three of the public officers law, has filed
32 New York state income tax returns pursuant to this article on or after
33 the effective date of this subsection. With respect to each such return,
34 the commissioner shall include in such statement the following informa-
35 tion as reported on the return: (i) New York adjusted gross income, (ii)
36 any standard deduction or itemized deductions claimed on the return,
37 (iii) taxable income, (iv) total New York state taxes due, (v) total New
38 York city and Yonkers taxes, surcharges and metropolitan commuter trans-
39 portation mobility taxes due, (vi) sales or use taxes, (vii) any
40 payments and refundable credits, (viii) total New York state, New York
41 city and Yonkers taxes withheld, (ix) total estimated tax payments, (x)
42 whether the taxpayer claimed a refund with such return, and if so the
43 amount of such refund, (xi) whether the taxpayer reported any amount
44 owed, and if so the amount owed, (xii) any estimated tax penalty, and
45 (xiii) any other penalties and interest.

46 (B) Copies of all New York state income tax returns filed to the
47 department pursuant to this article on or after the effective date of
48 this subsection, by the president of the United States, the vice presi-
49 dent of the United States, a United States senator representing New York
50 state or a statewide elected official, provided however that the follow-
51 ing information shall be redacted prior to such copies being posted on
52 the department's website: (i) the taxpayer's social security number,
53 (ii) the social security number of the taxpayer's spouse and any indi-
54 viduals claimed as dependents on the returns, (iii) any account number
55 reported on the returns, (iv) any taxpayer addresses on the returns, and

1 (v) any additional information if the commissioner determines that the
2 disclosure of such information will violate federal law.

3 (C) The commissioner shall make the postings required by this para-
4 graph no later than the fifteenth day of the fifth month following the
5 close of the taxable year, provided however that if the president of the
6 United States, the vice president of the United States, a United States
7 senator representing New York or a statewide elected official has
8 obtained an extension for filing a return pursuant to section six
9 hundred fifty-seven of this article, such postings shall occur no later
10 than thirty days after the return is filed with the department.

11 (D) Statements and returns posted on the department's website pursuant
12 to this paragraph shall remain posted until such elected official leaves
13 office.

14 (3) If the commissioner redacts any information from a return posted
15 pursuant to this subsection based on a determination that disclosure of
16 such information would violate federal law, the commissioner shall, at
17 the time of posting such redacted return, post on the department's
18 website a description of the type of information that was redacted from
19 the return and a detailed explanation of the commissioner's determi-
20 nation that disclosure of such information would constitute a violation
21 of federal law.

22 (4) For purposes of this subsection, "state income tax return" shall
23 mean any tax or information return, declaration of estimated tax, or
24 claim for refund required by, or provided for or permitted under, the
25 provisions of this article which is filed with the department or commis-
26 sion by, on behalf of, or with respect to any person, and any amendment
27 or supplement thereto, including supporting schedules, attachments, or
28 lists which are supplemental to, or part of, the return so filed.

29 (5) If any clause, sentence, paragraph or part of this subsection
30 shall be adjudged by any court of competent jurisdiction to be invalid,
31 the judgment shall not affect, impair or invalidate the remainder there-
32 of, but shall be confined in its operation to the clause, sentence,
33 paragraph or part of this subsection directly involved in the controver-
34 sy in which the judgment shall have been rendered.

35 § 2. This act shall take effect immediately.